

2015

CERTIFICATE

To the Clerk of Edwards County, State of Kansas

We, the undersigned, officers of

City of Lewis

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2015; and
(3) the Amount(s) of 2014 Ad Valorem Tax are within statutory limitations.

		2015 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	236,000	99,669	60.091
Debt Service	10-113	8	42,965	23,360	14.084
Library	12-1220	8			
Special Highway		9	11,398		
Special Parks & Recreation		9	5,431		
Water		10	117,000		
Sewer		10	63,614		
Trash		11	38,719		
Non-Budgeted Funds		12			
Totals		xxxxxx	515,127	123,029	74.175
Notice of the vote to adopt required to be published and attached to the budget?			No		County Clerk's Use Only
Budget Summary		13			1,658,635
Neighborhood Revitalization		14			Nov 1, 2014 Total Assessed Valuation

Assisted by:

VonFeldt, Bauer & VonFeldt, Chtd.

Certified Public Accountants

Address:

PO Box 127

Larned, KS 67550

Email:

adk@cpavbv.com

Date Attested: November 1, 2014

Dina L. Schueth
County Clerk

Robert M. Schueth
Christina Zuckbrenner
Robert M. Schueth
Governing Body



City of Lewis

2015

Computation to Determine Limit for 2015

		Amount of Levy
1. Total tax levy amount in 2014 budget	+ \$	<u>128,616</u>
2. Debt service levy in 2014 budget	- \$	<u>24,441</u>
3. Tax levy excluding debt service	\$	<u>104,175</u>
2014 Valuation Information for Valuation Adjustments		
4. New improvements for 2014 :	+ <u>6,305</u>	
5. Increase in personal property for 2014 :		
5a. Personal property 2014	+ <u>210,570</u>	
5b. Personal property 2013	- <u>297,043</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2014 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2014 :	+ <u>0</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>6,305</u>	
9. Total estimated valuation July 1, 2014	<u>1,658,635</u>	
10. Total valuation less valuation adjustment (9 minus 8)	<u>1,652,330</u>	
11. Factor for increase (8 divided by 10)	<u>0.00382</u>	
12. Amount of increase (11 times 3)	+ \$ <u>398</u>	
13. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>104,573</u>	
14. Debt service levy in this 2015 budget	<u>23,360</u>	
15. 2015 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>127,933</u>	
16. Consumer Price Index for all urban consumers for calendar year 2013	<u>1.50%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$ <u>1,563</u>	
18. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ <u>129,496</u>	

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Lewis

2015

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax

Budgeted Funds for 2014	Budget Tax Levy Amount for 2013	Allocation for Proposed Year 2015		
		MVT	RVT	16/20M Veh
General	104,175	23,396	249	553
Debt Service	24,441	5,489	59	130
Library				
TOTAL	128,616	28,885	308	683

County Treas Motor Vehicle Estimate	<u>28,885</u>	
County Treasurers Recreational Vehicle Estimate		<u>308</u>
County Treasurers 16/20M Vehicle Estimate		<u>683</u>
Motor Vehicle Factor	<u>0.22458</u>	
Recreational Vehicle Factor		<u>0.00239</u>
16/20 Vehicle Factor		<u>0.00531</u>

City of Lewis

2015

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2013	Current Amount for 2014	Proposed Amount for 2015	Transfers Authorized by Statute
General	Fire Equipment Reserve	2,752			12-1,117
Water	General		10,000		12-825D
Water	Debt Service		10,000	12,500	12-825D
	Totals	2,752	20,000	12,500	
	Adjustments*				
	Adjusted Totals	2,752	20,000	12,500	

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2014	Payments Due 2014	Payments Due 2015
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Lewis

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	33,437	18,669	28,723
Receipts:			
Ad Valorem Tax	85,020	102,092	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,827	1,000	
Motor Vehicle Tax	20,490	22,346	23,396
Recreational Vehicle Tax	240	249	249
16/20M Vehicle Tax	322	340	553
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Fire Contracts	13,426	13,689	13,650
Sales Tax	27,589	28,643	28,200
Franchise Tax	33,548	34,724	34,500
Local Alcohol Liquor Tax	604	596	660
Licenses & Permits	514	350	350
Court Fees & Fines	1,124	2,000	1,000
Capital Credit (Telephone)	277	200	200
Reimbursements	1,387	850	0
Rent	3,240	1,200	1,200
Fitness Center	1,987	650	650
Dividends		2,306	1,000
Transfer from Water		10,000	
Interest on Idle Funds	1,562	1,954	1,000
Miscellaneous	1,569	415	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	194,726	223,604	107,608
Resources Available:	228,163	242,273	136,331
Expenditures:			
General Government	64,997	64,100	71,000
Municipal Court	836	2,700	4,400
Fire Department	33,728	44,500	45,000
Police Department	36,864	33,200	37,200
Street Department	25,355	29,000	33,500
Park Department	12,754	8,000	8,500
Employee Benefits	21,473	24,200	28,400
Fitness Center	610	450	500
Sub-Total Detail Page	196,617	206,150	228,500
Street Lights	7,196	7,300	7,500
Tower Expense	2,929	100	
Transfer to Fire Equipment Reserve	2,752		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	209,494	213,550	236,000
Unencumbered Cash Balance Dec 31	18,669	28,723	xxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	225,856	238,201	236,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	236,000
		Tax Required	99,669
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			99,669

City of Lewis

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OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Expenditures:			
General Government			
Personal Services	32,862	34,000	40,000
Contractual	27,569	26,000	26,500
Commodities	1,049	1,000	1,000
Capital Outlay	642	200	500
Taxes	2,875	2,900	3,000
Total	64,997	64,100	71,000
Municipal Court			
Personal Services	646	2,500	4,000
Contractual	87	200	350
Commodities	103	0	50
Capital Outlay			
Total	836	2,700	4,400
Fire Department			
Personal Services	13,284	20,000	20,000
Contractual	12,622	13,000	13,000
Commodities	7,822	10,746	12,000
Capital Outlay		754	0
Total	33,728	44,500	45,000
Police Department			
Personal Services	30,074	25,000	27,500
Contractual	4,198	3,700	4,700
Commodities	2,324	3,785	4,000
Capital Outlay	268	715	1,000
Total	36,864	33,200	37,200
Street Department			
Personal Services	8,453	12,000	16,000
Contractual	2,778	3,500	3,500
Commodities	13,646	13,000	13,000
Capital Outlay	478	500	1,000
Total	25,355	29,000	33,500
Park Department			
Personal Services	4,832	3,000	2,000
Contractual	3,001	2,000	3,000
Commodities	3,505	3,000	3,000
Capital Outlay	1,416	0	500
Total	12,754	8,000	8,500
Employee Benefits			
Workers Compensation	5,037	5,000	5,100
Health Insurance	15,786	18,500	22,500
Unemployment Taxes	108	120	150
Life Insurance	542	580	650
Total	21,473	24,200	28,400
Fitness Center			
Contractual	610	250	250
Commodities		100	150
Capital Outlay		100	100
Total	610	450	500
Page Total	196,617	206,150	228,500

City of Lewis

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,695	764	1,427
Receipts:			
Ad Valorem Tax	28,897	23,952	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	385	0	0
Motor Vehicle Tax	6,115	7,595	5,489
Recreational Vehicle Tax	75	85	59
16/20M Vehicle Tax	147	116	130
Transfer from Water		10,000	12,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	35,619	41,748	18,178
Resources Available:	37,314	42,512	19,605
Expenditures:			
Principal	15,000	20,000	20,000
Interest	21,550	21,085	20,465
Fees			
Cash Basis Reserve			2,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	36,550	41,085	42,965
Unencumbered Cash Balance Dec 31	764	1,427	xxxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	39,130	43,585	42,965
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		42,965
	Tax Required		23,360
	Delinquent Comp Rate: 0.0%		0
	Amount of 2014 Ad Valorem Tax		23,360

Adopted Budget Library	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			

Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxx
2013/2014/2015 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.0%		0
Amount of 2014 Ad Valorem Tax			0 #VALUE!

City of Lewis

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	8,314	4,308	58
Receipts:			
State of Kansas Gas Tax	11,197	11,250	11,340
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,197	11,250	11,340
Resources Available:	19,511	15,558	11,398
Expenditures:			
Contractual	15,203	2,500	2,398
Commodities		13,000	9,000
Capital Outlay			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	15,203	15,500	11,398
Unencumbered Cash Balance Dec 31	4,308	58	0
2013/2014/2015 Budget Authority Amount:	20,000	16,254	11,398

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	766	2,697	4,671
Receipts:			
Local Alcohol Liquor Tax	604	550	660
Donations	1,209	5,000	100
Other	1,100		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,913	5,550	760
Resources Available:	3,679	8,247	5,431
Expenditures:			
Contractual	28	576	2,000
Commodities	250	3,000	3,000
Capital Outlay	704		431
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	982	3,576	5,431
Unencumbered Cash Balance Dec 31	2,697	4,671	0
2013/2014/2015 Budget Authority Amount:	1,000	3,576	5,431

City of Lewis

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	33,455	45,499	29,000
Receipts:			
Charges to Customers	76,597	80,000	82,000
Sales Tax	773	800	800
Penalties	3,578	3,200	3,200
Connect/Reconnect Fees	2,300	2,000	2,000
Other	1,585		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	84,833	86,000	88,000
Resources Available:	118,288	131,499	117,000
Expenditures:			
Personal Services	24,291	27,000	35,000
Contractual	28,645	28,000	30,000
Commodities	12,510	15,000	20,000
Capital Outlay	5,329	10,000	17,000
Sales Tax	752	999	1,000
Water Tax	1,262	1,500	1,500
Transfer to General		10,000	
Transfer to Debt Service		10,000	12,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	72,789	102,499	117,000
Unencumbered Cash Balance Dec 31	45,499	29,000	0
2013/2014/2015 Budget Authority Amount:	84,500	132,355	117,000

Adopted Budget Sewer	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	6,704	10,314	13,614
Receipts:			
Charges to Customers	47,965	50,000	50,000
Other	300		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	48,265	50,000	50,000
Resources Available:	54,969	60,314	63,614
Expenditures:			
Personal Services	21,055	22,000	27,000
Contractual	12,233	12,500	15,000
Commodities	11,030	11,000	11,500
Capital Outlay	337	1,200	10,114
Transfer to Capital Improvement			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	44,655	46,700	63,614
Unencumbered Cash Balance Dec 31	10,314	13,614	0
2013/2014/2015 Budget Authority Amount:	45,000	59,704	63,614

City of Lewis

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	1,702	1,719	1,719
Receipts:			
Charges to Customers	33,961	35,000	37,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	33,961	35,000	37,000
Resources Available:	35,663	36,719	38,719
Expenditures:			
Contractual	33,944	35,000	37,000
			1,719
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,944	35,000	38,719
Unencumbered Cash Balance Dec 31	1,719	1,719	0
2013/2014/2015 Budget Authority Amount:	35,000	38,702	38,719

Adopted Budget 0	Prior Year Actual for 2013	Current Year Estimate for 2014	Proposed Budget Year for 2015
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2013/2014/2015 Budget Authority Amount:	0	0	0

2015 Neighborhood Revitalization Rebate

Budgeted Funds for 2015	2014 Ad Valorem before Rebate**	2014 Mil Rate before Rebate	Estimate 2015 NR Rebate
General			
Debt Service			
Library			
TOTAL	0	0.000	0

2014 July 1 Valuation: 1,658,635Valuation Factor: 1,658.635Neighborhood Revitalization Subj to Rebate: 32,985Neighborhood Revitalization factor: 32.985

**This information comes from the 2015 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

2015

NOTICE OF BUDGET HEARING

The governing body of
City of Lewis
will meet on August 11, 2014 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimate for 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimate Tax Rate*
General	209,494	51.019	213,550	60.000	236,000	99,669	60.091
Debt Service	36,550	17.341	41,085	14.077	42,965	23,360	14.084
Library							
Special Highway	15,203		15,500		11,398		
Special Parks & Recreation	982		3,576		5,431		
Water	72,789		102,499		117,000		
Sewer	44,655		46,700		63,614		
Trash	33,944		35,000		38,719		
Non-Budgeted Funds	27,308						
Totals	440,925	68.360	457,910	74.077	515,127	123,029	74.175
Less: Transfers	2,752		20,000		12,500		
Net Expenditure	438,173		437,910		502,627		
Total Tax Levied	118,849		128,616		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,738,555		1,736,264		1,658,635		

Outstanding Indebtedness,

January 1,	2012	2013	2014
G.O. Bonds	500,000	485,000	470,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	500,000	485,000	470,000

*Tax rates are expressed in mills

Kelsey Holguin

City Official Title: City Clerk

(First published in the Edwards County Sentinel on Wednesday, July 16, 2014)

NOTICE OF BUDGET HEARING

The governing body of
City of Lewis
will meet on August 11, 2014 at 7:00 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of Current Year Estimates for 2014 Ad Valorem Tax establish maximum limits of the 2015 budget.
Estimated Tax Rate is subject to change depending on the final finalized valuation

	Prior Year Actual for 2013		Current Year Estimate for 2014		Proposed Budget for 2015		
(FUND)	Expenditures	Tax Rate*	Expenditures	Actual Tax Rate	Budget Authority for Expenditures	Amount of 2014 Ad Valorem Tax	Estimated Tax Rate
General	229,494	9.0118	313,540	65.000	314,000	34,600	35.000
Police Service	35,350	17.341	41,083	14.633	42,500	37,000	14.694
Library							
General Fund	14,403		14,400		14,400		
General Fund & Maintenance	389		2,478		5,431		
Water	12,545		102,472		117,500		
Street	44,335		48,720		54,414		
Trash	33,944		33,000		34,519		
Non-Budgeted Funds	21,458						
Unexp.	448,423	44.310	427,419	74.077	425,112	131,628	74.131
Lease Franchises	2,410		20,000		19,500		
Net Expenditures	410,177		433,419		430,431		
Total Tax Levied	118,449		121,410		121,410		
Assessed Valuation	7,118,553		7,130,904		7,130,904		

Discontinuing Indebtedness:

	2014
January 1	800,000
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	800,000

	2013
January 1	414,000
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	414,000

	2014
January 1	470,000
G.O. Bonds	0
Revenue Bonds	0
Other	0
Lease Purchase Principal	0
Total	470,000

* Tax rates are expressed as mills

Nathaly Rodriguez

City Official Title City Clerk